

State of Wisconsin



2003 Assembly Bill 628

Date of enactment: **April 20, 2004**

Date of publication*: **May 4, 2004**

2003 WISCONSIN ACT 291

AN ACT *to create* 70.11 (29p) of the statutes; **relating to:** creating a property tax exemption for outdoor theaters.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 70.11 (29p) of the statutes is created to read:

70.11 (29p) NONPROFIT OUTDOOR THEATERS. All the property owned or leased by an organization that is exempt from taxation under section 501 (c) (3) of the Internal Revenue Code, as confirmed by a determination

letter issued by the Internal Revenue Service no later than July 31, 1969, if all of the property is used for the purposes for which the exemption was granted, the property includes one or more outdoor theaters for performing theater arts which have a total seating capacity of not less than 400 persons, and the organization operates the theater or theaters.

SECTION 2. Initial applicability.

(1) This act first applies to the property tax assessments as of January 1, 2004.

* Section 991.11, WISCONSIN STATUTES 2001-02 : Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].